

# Certification of Budget City

Name

Willard City

Fiscal Year Ended June 30,

2012

Form: MB-BUD-1-2012

## Part I

## Certification

### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.

The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.

A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

#### Utah Code

X

10-6-113-118 (no increase in tax rate - final budget adopted before June 22);

59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance:

6/9/2011

Public hearing date:

6/9/2011

Teri Fellenz

Budget Officer

7/7/2011

Date

435-734-9881

Phone Number

willardcity@comcast.net

Email Address

CONTINUE ON PAGE 2 WITH PART II

<b>City</b> <b>Adopted Budget</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;"><b>Name</b>                      <b>Willard City</b></td> <td style="width: 30%;"></td> </tr> <tr> <td><b>Fiscal Year Ended June 30,</b></td> <td style="border: 1px solid black; text-align: center;"><b>2012</b></td> </tr> </table>	<b>Name</b> <b>Willard City</b>		<b>Fiscal Year Ended June 30,</b>	<b>2012</b>
<b>Name</b> <b>Willard City</b>					
<b>Fiscal Year Ended June 30,</b>	<b>2012</b>				

Form: CITY-BUD-1-2012

**Basic Form Instructions**

- 1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.

2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.

4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.

5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.

6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:  
 Utah State Auditor  
 Utah State Capitol Complex  
 East Office Building Suite E310  
 PO Box 142310  
 Salt Lake City, UT 84114

**Part II General Fund Revenues**

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Taxes</b>			
1.1	General Property Taxes - Current	98820	99000	99000
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes	172848	180000	180000
1.4	Franchise Taxes	137389	130000	132000
1.5	Transient Room Tax			
1.6	Re-appraisals			
1.7	Assessing and Collecting - State-wide Levy			
1.8	Assessing and Collecting - County Levy			
1.9	Fee-in-Lieu of Property Taxes			
1.10	Penalties and Interest on Delinquent Taxes			
1.11				
1.12				
1.13				
	<b>Licenses and Permits</b>			
2.1	Business Licenses and Permits	3075	3595	3300
2.2	Non-business Licenses and Permits			
2.3	Building, Structures, and Equipment	19676	23740	20000
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses	2310	2435	2500
2.8				
2.9				
2.10				

CONTINUE ON PAGE 3 WITH PART II

Name		Fiscal Year Ended June 30,	2012	
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
3.1	General Government			
3.2	Court Costs, Fees, and Charges (Clerk)			
3.3	Recording of Legal Documents (Recorder)			
3.4	Zoning and Subdivision Fees	1643	2393	2000
3.5	Sale of Maps and Publications			
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees			
3.9	Public Safety			
3.10	Special Police Services			
3.11	Special Protective Services			
3.12	Corrective Fees (Jail)			
3.13	Streets and Public Improvements			
3.14	Street, Sidewalk, and Curb Repairs			
3.15	Parking Meter Revenue			
3.16	Street Lighting Charges			
3.17	Sanitation			
3.18	Sewer Charges			
3.19	Street Sanitation Charges			
3.20	Refuse Collection Charges			
3.21	Sale of Waste and Sludge			
3.22	Weed Removal and Cleaning Charges			
3.23	Health			
3.24	Parks and Public Property	10585	18684	15000
3.25	Cemeteries			
3.26	Miscellaneous Services:			
3.27	Fire Calls	24510	9986	10000
3.28				
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines	107826	140000	150000
4.2	Forfeitures			
4.3				
4.4				
4.5				
4.6				
4.7				
CONTINUE ON PAGE 4 WITH PART II				

Name		Fiscal Year Ended June 30,	0	
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
5.1	Federal Grants			
5.2	General Government			
5.3	Public Safety		15612	10000
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants	12052	118803	3600
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	63894	67023	64000
5.11	Liquor Fund Allotment	2320	2187	2300
5.12	Grants from Local Units:			
5.13				
5.14				
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	9243	4100	4000
6.2	Rents and Concessions			
6.3	Sale of Fixed Assets - Compensation for Loss			
6.4	Sale of Materials and Supplies	69376	26900	20000
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7				
6.8				
6.9				
	Contributions and Transfers			
7.1	Transfer From:		3500	
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Transfer From:			
7.5	Transfer From:			
7.6	Loan From:			
7.7	Loan From:			
7.8	Contribution from Private Sources			
7.9	Beg. Class "C" Road Fund Bal. to be Appopr.		170000	
7.10				
7.11				
7.12				
7.13	Beg. General Fund Balance to be Appropriated			
	TOTAL REVENUES	735567	1017958	717700
CONTINUE ON PAGE 5 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Legislative			
1.2	Commission or Council			
1.3	Legislative Committees and Special Bodies			
1.4	Ordinances and Proceedings			
1.5	Judicial			
1.6	City and Precinct Courts	67826	75500	75500
1.7	Juvenile Court			
1.8	District and Circuit Courts			
1.9	Law Library			
1.10	Executive and Central Staff Agencies			
1.11	Executive			
1.12	Boards and Commissions			
1.13	Central Purchasing			
1.14	Personnel			
1.15	Budgeting			
1.16	Data Processing			
1.17	Microfilming			
1.18	Administrative Agencies	197691	224300	228500
1.19	Auditor			
1.20	Clerk			
1.21	Treasurer			
1.22	Recorder			
1.23	Attorney			
1.24	Surveyor			
1.25	Assessor			
1.26	Non-Departmental			
1.27	General Governmental Buildings	14892	99000	17500
1.28	Elections			
1.29	Planning and Zoning			
1.30	Education and Community Promotion			
1.31				
1.32				
1.33				
1.34				
1.35				
1.36				
1.37				
1.38				
CONTINUE ON PAGE 6 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
2.1	Police Department	179770	237850	221400
2.2	Fire Department	53452	53900	35700
2.3	Corrections (Jail)			
2.4	Protective Inspections			
2.5	Other Protective			
2.6	Agricultural Inspection			
2.7	Animal Control and Regulation			
2.8	Flood Control			
2.9	Emergency Services (Civil Defense)			
2.10				
2.11				
2.12				
2.13				
	Public Health			
3.1	Health Services			
3.2	Infirmaries			
3.3				
3.4				
3.5				
3.6				
	Highway and Public Improvements			
4.1	Highways			
4.2	Class "C" Road Program	102543	275950	110300
4.3	Sanitation			
4.4	Sewage Collections and Disposal			
4.5	Shop and Garage			
4.6				
4.7				
4.8				
4.9				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	27883	25500	23800
5.2	Park Lighting			
5.3	Recreation and Culture		5600	5000
5.4	Libraries			
5.5	Cemeteries			
5.6				
5.7				
5.8				
5.9				
CONTINUE ON PAGE 7 WITH PART III				

Name		Fiscal Year Ended June 30,		0
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning			
6.2	Community Development			
6.3	Urban Redevelopment and Housing			
6.4	Economic Development and Assistance			
6.5	Economic Opportunity			
6.6				
6.7				
6.8				
6.9				
	Debt Service			
7.1	Principal and Interest			
7.2				
7.3				
7.4				
	Transfers and Other Uses			
	Transfer To:			
8.1	Fund Balance	35000	1000	
8.2	Capital Improvements	56510	19358	
8.3				
8.4				
	Loan To:			
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance			
8.10	Class "C" Road Funds			
8.11				
8.12				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7				
9.8	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	735567	1017958	717700
CONTINUE ON PAGE 8 WITH PART IV				

Name	Willard City	Fiscal Year Ended June 30,	2012	
Part IV	Special Revenue Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1				
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance			
2.2	Transfer From:			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	0	0	0

	<b>Expenditures</b>			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Budgeted Increase in fund Balance			
4.2	Transfer To:			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	0	0	0



Name Willard City		Fiscal Year Ended June 30,		2012
Part V Debt Service Fund				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes			
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income			
1.5	Transfer From:			
1.6	Other:			
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	0	0	0

2.1	<b>Beginning Fund Balance</b>			
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	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	0	0	0
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	<b>Expenditures</b>			
3.1	Debt Service			
3.2	Retirement of bonds			
3.3	Interest on bonds			
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	0	0	0

4.1	<b>Ending Fund Balance</b>	0	0	0
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Name	Willard City	Fiscal Year Ended June 30,		2012
Part VI	Capital Projects Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund	35000	19358	
1.2	Interest Income			
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	35000	19358	0

2.1	<b>Beginning Fund Balance</b>	563848	575430	477330
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		598848	594788	477330

<b>Expenditures</b>				
3.1	Capital Projects	23418		
3.2	BUILDINGS		43968	200000
3.3	POLICE VEHICLES & EQUIP		37903	70000
3.4	PARK IMPROVEMENTS		28091	30000
3.5	HYDRO ELECTRIC		7496	10000
3.6	STREET IMPROVEMENTS			100000
3.7				
3.8				
3.9				
3.10				
3.11				
<b>TOTAL EXPENDITURES</b>		23418	117458	410000

4.1	<b>Ending Fund Balance</b>	575430	477330	67330
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Name		Willard City		Fiscal Year Ended June 30,		2012	
Part VII		Other Fund					
Nature of the Fund:							
Description (a)				Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
	Revenues						
1.1	Transfers from General Fund						
1.2	Interest Income						
1.3	Other Additions						
1.4							
1.5							
1.6							
1.7							
2.1	Beginning Fund Balance to be Appropriated						
	TOTAL REVENUE			0	0	0	
	Expenditures						
3.1							
3.2							
3.3							
3.4							
3.5							
3.6							
3.7							
4.1	Appropriated Increase in fund Balance						
	TOTAL EXPENDITURES			0	0	0	

**INSTRUCTIONS:**

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If the enterprise is required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the enterprise to provide a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund, not the debt service fund.

**See page 2 of section IV.C.02 in the Uniform Accounting Manual**

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cash flow analysis is  
whether the enterprise is  
. Since enterprise  
; that a private  
nues even though  
nd debt repayment  
rn to use the cash  
ome (loss) should

electric. A  
d, such as water and

prise fund rather

Name	Willard City	Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund:	Water		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Operating Revenue</b>			
1.1	Charge for Services	324973	341000	329500
1.2	Interest Earned	5698		
1.3	Other:			
1.4	Other:			
1.5	Other:			
	<b>TOTAL OPERATING REVENUE</b>	330671	341000	329500
	<b>Operating Expense</b>			
2.1	Personnel Services	77807	79133	82900
2.2	Contractual Services	56574	58000	60000
2.3	Material and Supplies	26691	30301	27000
2.4	Depreciation	72930	70000	70000
2.5	Other: Utilities	61235	63000	63000
2.6	Other: Professional Services	10388	6300	7500
2.7	Other: Insurance & Surety Bonds	20571	18900	22000
	<b>TOTAL OPERATING EXPENSE</b>	326196	325634	332400
	<b>Non-Operating Revenue (Expense) and Transfers</b>			
3.1	Connection Fees	1318	1318	4000
3.2	Interest Expense	-36361	-27595	-24472
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected	16499	11293	30000
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	<b>NET INCOME (LOSS)</b>	-14069	382	6628
	<b>Cash Operating Needs</b>			
4.1	Net Income (Loss)	-14069	382	6628
4.2	Plus: Depreciation	72930	70000	70000
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	21676		
4.7	Less: Bond Principal Payments	52567	61833	65306
4.8	Less: Interfund borrowing-Sewer Fund	15849		
4.9	Less: Accts. Receivable	1890		
4.10	Less:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	-33121	8549	11322
	<b>Source of Cash Required</b>			
5.1	Cash Balance at Beginning of Year	211053	117932	186481
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	211053	117932	186481

Name	Willard City	Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund:	Sewer		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Operating Revenue</b>			
1.1	Charge for Services		117937	324000
1.2	Interest Earned	10408	5751	
1.3	Other:		74800	
1.4	Other:			
1.5	Other:			
	<b>TOTAL OPERATING REVENUE</b>	10408	198488	324000
	<b>Operating Expense</b>			
2.1	Personnel Services		2134	24470
2.2	Contractual Services			2516
2.3	Material and Supplies			18210
2.4	Depreciation			
2.5	Other: Utilities		127	26012
2.6	Other: Professional Services			8160
2.7	Other: Insurance & Surety Bonds		1316	9721
	<b>TOTAL OPERATING EXPENSE</b>	0	3577	89089
	<b>Non-Operating Revenue (Expense) and Transfers</b>			
3.1	Connection Fees	4178	1000	5000
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected	28800	21600	72000
3.5	Operating Transfers From: Water Fund	15849		
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	<b>NET INCOME (LOSS)</b>	59235	217511	311911
	<b>Cash Operating Needs</b>			
4.1	Net Income (Loss)	59235	217511	311911
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	8728468	2917413	
4.7	Less: Bond Principal Payments			300000
4.8	Less: Other Costs	65238		
4.9	Less: Accts. Receivable			
4.10	Less:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	-8734471	-2699902	11911
	<b>Source of Cash Required</b>			
5.1	Cash Balance at Beginning of Year	2764775	117932	186481
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt	6985000		
5.4	Loans from Other Funds			
5.5	Other: Contribution from Developer		466853	
5.6	Other: DWQ Grant		2500000	
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	9749775	3084785	186481